



DECLARATION UNDER 37 CFR 1.131

(1) We, the undersigned declarants, residing respectively at 14430 Bridgestone Road, Ft. Wayne, Indiana 46814, U.S.A., 725 Main Street, Auburn, Indiana 46706, U.S.A., 1610 Wane Street, Ft. Wayne, Indiana 46808, U.S.A., and 3018 Walnut Run, Ft. Wayne, Indiana 46814, U.S.A., are the named co-inventors of the claimed subject matter of U.S. Application No. 10/671,646, filed September 24, 2003.

(2) This application was assigned by us to Master Spas, Inc. of Ft. Wayne, Indiana, by virtue of an Assignment recorded in the U.S. Patent and Trademark Office on November 1, 2002.

(3) The claimed subject matter of the application was jointly conceived by us (referred to hereinafter as the "theater spa system") prior to June 5, 2000, at which time a prototype of a spa demonstrating the invention was completed. The prototype had three compartments movably mounted in a surface surrounding the upper edge of the tub. The compartments were configured substantially as shown and described in the above-identified patent application. Speakers and a television set were mounted in the compartments. The compartments were capable of being moved vertically between a raised position wherein the screen of the television set could be viewed and the speakers were functional, and a lowered one wherein they were recessed within the surface surrounding the tub. The television and the speakers were not electronically wired, and the operating system for

raising and lowering the compartments was not installed, but the prototype construction was otherwise as described in the application and demonstrated the utility and operability of the invention. The purpose of the prototype was to provide a visual demonstration to a selected group of Master Spas sales representatives and dealers of a product offering. The demonstration was planned to be held at the Master Spas headquarters on June 5, 2000.

(4) Following the meeting on June 5, 2000, work continued diligently until a fully operating production prototype of the theater spa system was completed and successfully tested. The prototype was completed in time for a sales meeting held November 6, 2000 at which it was shown to the entire Master Spas sales force.

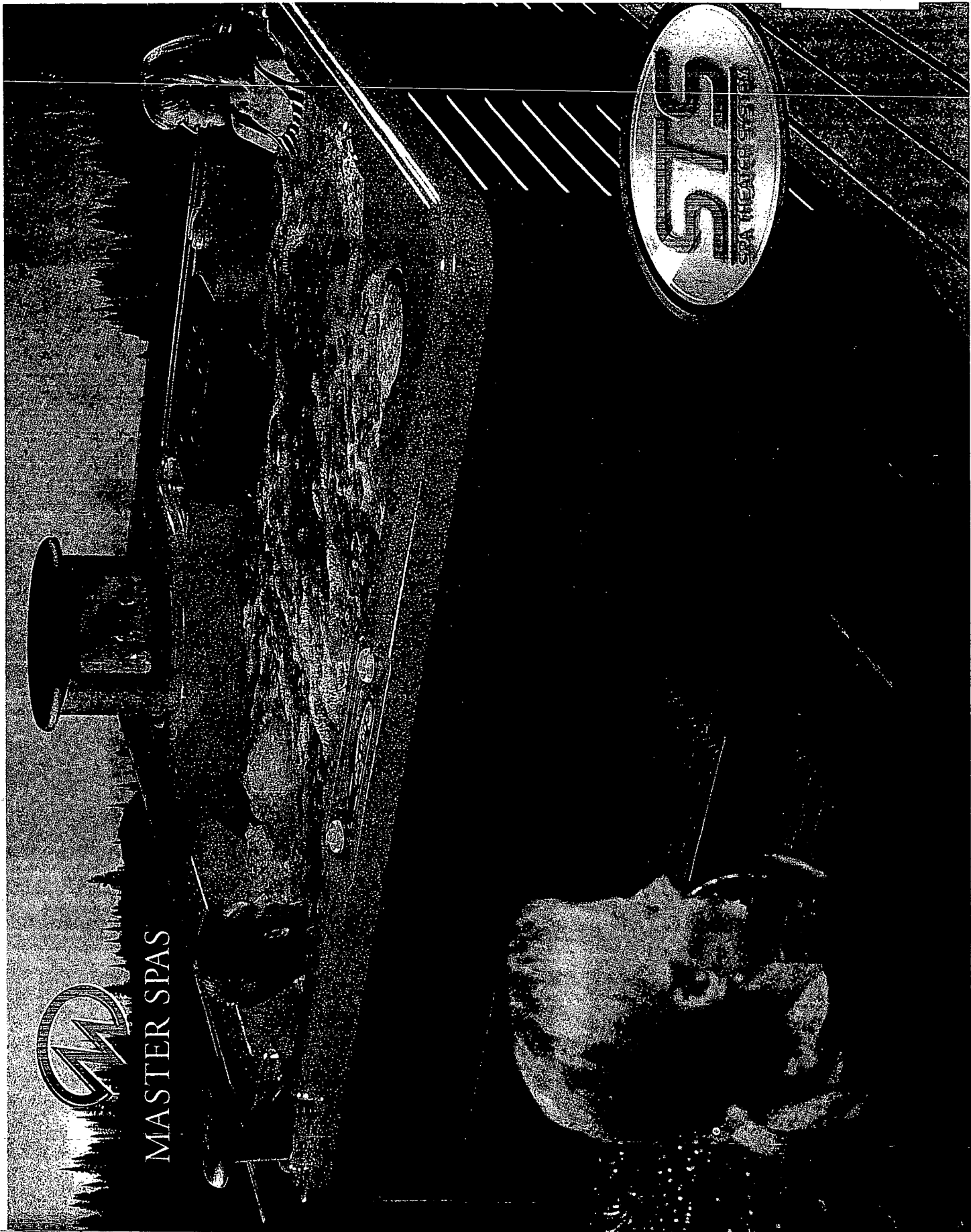
(5) A brochure showing the completed, fully operating prototype of the theater spa system was prepared in anticipation of the sales meeting of November 6, 2000 and at an industry-sponsored trade show in Orlando, Florida on November 8, 2000. The prototype was shown and operated at the trade show, and copies of the brochure were distributed at the sales meeting and the trade show. A copy of the brochure is attached as Exhibit A. The invoice of the printer of the aforementioned brochure evidencing completion of the work required to complete the brochure is attached as Exhibit B. Exhibits A and B constitute evidence of reduction to practice of the invention disclosed and claimed in

Application No. 60/671,646. As further evidence of a reduction to practice of the invention, a copy of a Master Spas STS/LSS Technical Training Manual is attached as Exhibit C. The manual of Exhibit C bears a date of January 12, 2001 and shows and describes the claimed features of the theater spa system.

(6) We hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity to the application of any patent issued thereon.

11/6/06
Date
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Date
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11/11/06
Date

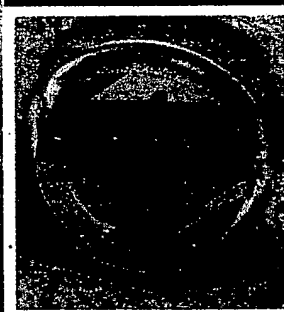
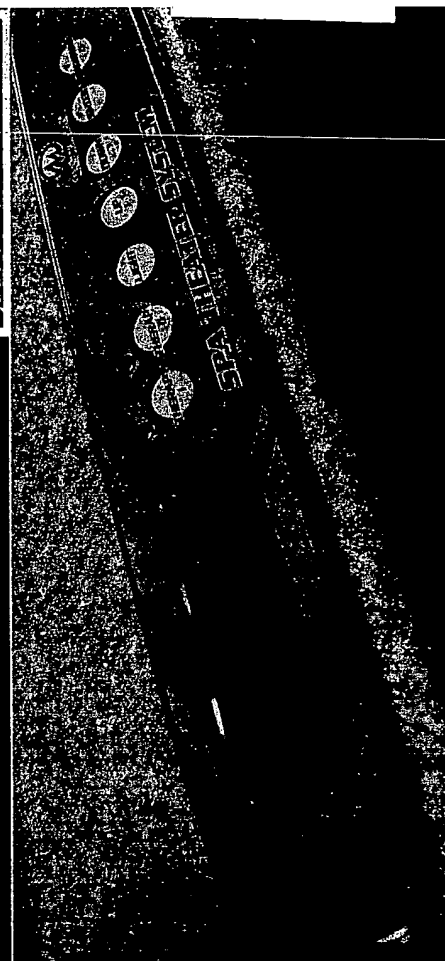
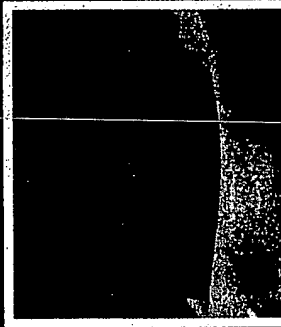
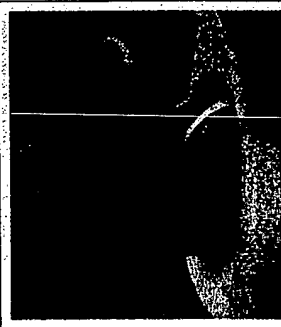
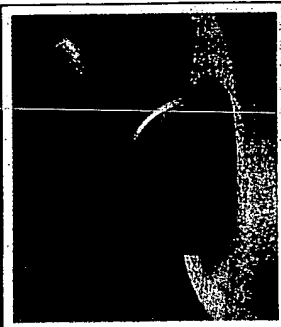
[Signature]
Terry M. Valmassoi
[Signature]
Robert Lauter
[Signature]
Samuel K. Badiac
[Signature]
Elmer C. Herbert

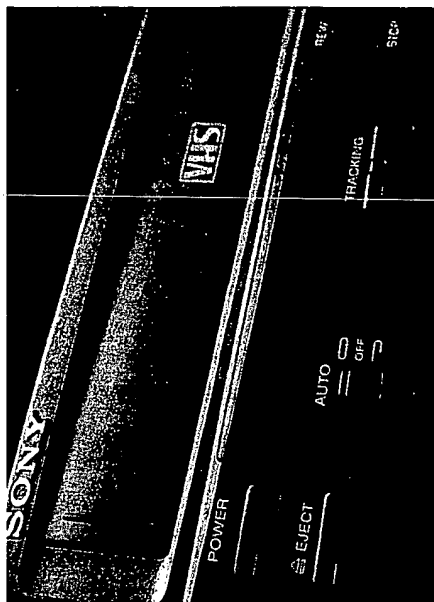


Spa technology just took a giant leap forward with the introduction of the STS.

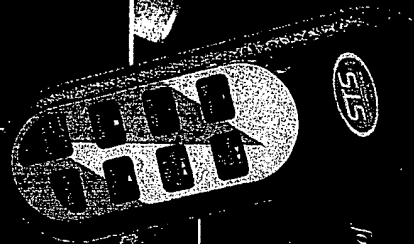
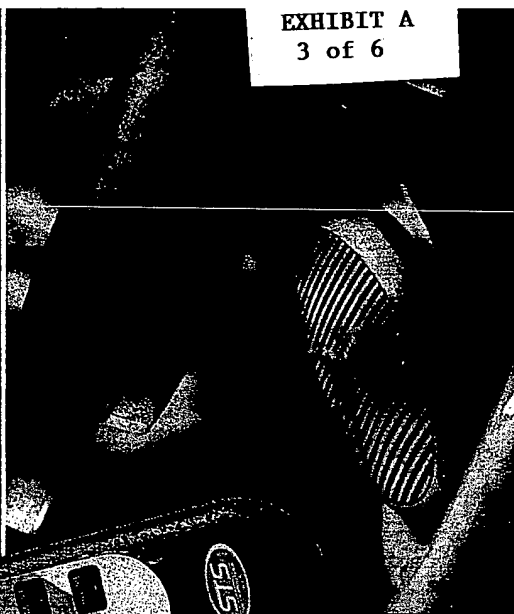
The revolutionary Spa Theater System (STS) is the perfect blend of technology and artistry... science and science fiction. Not only does it feature the most advanced therapy system but with the touch of a button up pops high-tech stereo speakers and a 13" cable-ready color television.

- Rich stereo sound is delivered by two marine grade hi-fidelity speakers
- With the touch of a waterproof button you can raise or lower the speakers and television
- Master Spas scrolling digital controller is the most sophisticated on the market. Not only can you control the pumps, light and heaters its scrolling text center reminds users to check water chemistry, clean filters, change water and much more.

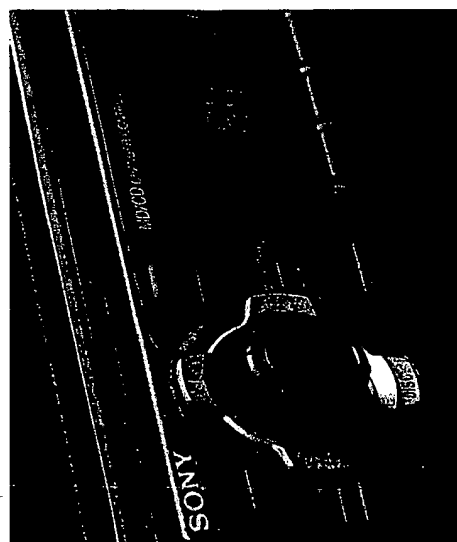




- The STS features a special low voltage 13" TV in a watertight polymer housing. The high impact polycarbonate screen has a special anti-fog coating. The TV is ready for cable or satellite hook-up.
- Each STS comes standard with a Sony video cassette player to watch your favorite movie or TV show you recorded.



- The pop-up stereo speakers give a rich full sound and are illuminated by fiber optic lighting.
- The unique, floating waterproof remote lets you control the TV, video player and stereo with a touch of a button.
- The high-end Sony stereo / CD player allows you to listen to a CD, or the deluxe stereo radio. The TV also plays through the stereo for a rich, surround sound type experience.



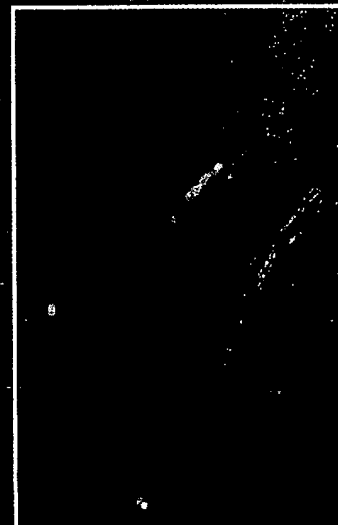
The futuristic STS comes standard with a sophisticated fiber optic lighting system with a color wheel that you have complete control from your state of the art top-side controls.



The handsome Dura Master polymer skin is available in redwood or driftwood color. This maintenance free skin resists fading and will look new for years to come.

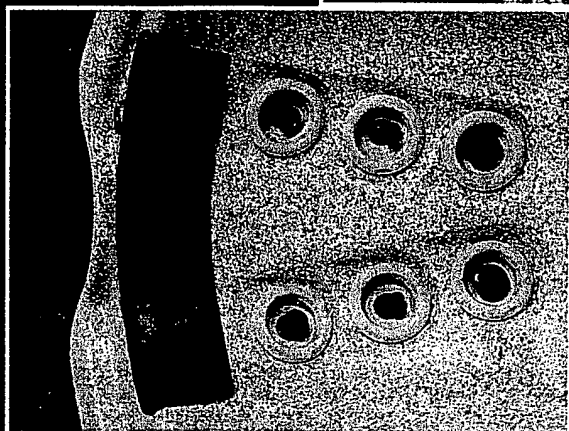


Every STS features two water falls, each with subtle lighting.

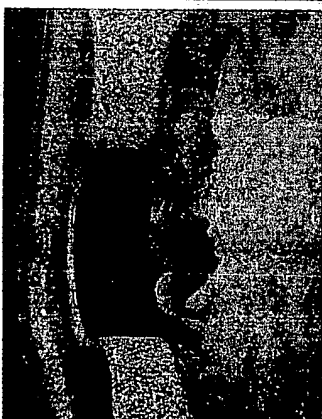
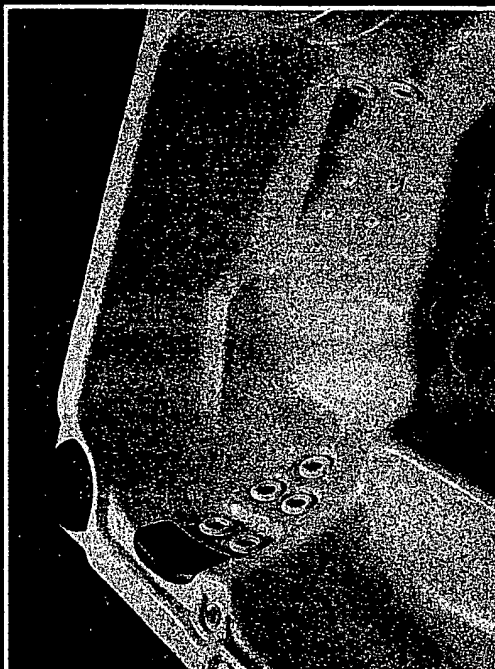


CAUTION: Never spend more than 15 minutes in the STS unless the water temperature is below 98°.

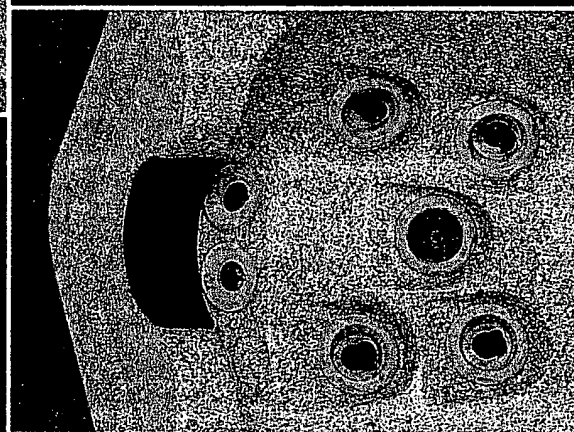
*STS...more than entertainment
...its an experience.*



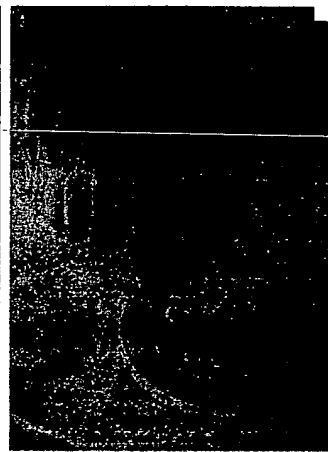
Standard with the STS is the Aqua Pressure Seat featuring six powerful jets that work like fingers to gently massage away the days worries.



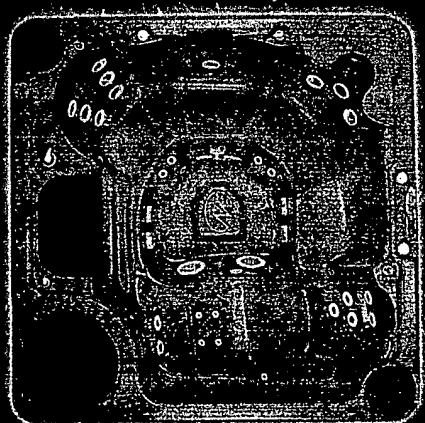
Master Spas exclusive reverse molded technology allows us to create a ledge under which you can relax your neck and shoulder muscles and bring relief to sore achy joints.



The STS is loaded with so many options as to sitting positions and muscle relief that it becomes a complete entertainment and stress relieving paradise. With over 20 years of experience Master Spas once again revolutionizes the spa industry.



Massage your tensions away with more than 200 gallons per minute of soothing jet action with the Master-Blaster foot therapy system.



STS

Dimensions: 94" x 94" x 36"

Weight: 890 lbs. dry

Gallons: 380

Pumps: 3

#Jets: 38

Seating Capacity: 5-6 Adults

Secondary Remote: 1

Master Blaster: 2

Theater System

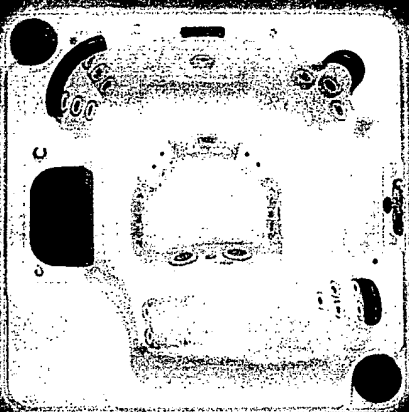
13" cable ready color TV

2 marine grade speakers

Sony video cassette player

Sony CD / stereo radio

One touch motorized system to raise and lower TV and speakers



LSS 825

Dimensions: 94" x 94" x 36"

Weight: 775 lbs. dry

Gallons: 380

Pumps: 4

#Jets: 38

Seating Capacity: 5-6 Adults

Secondary Remote: 1

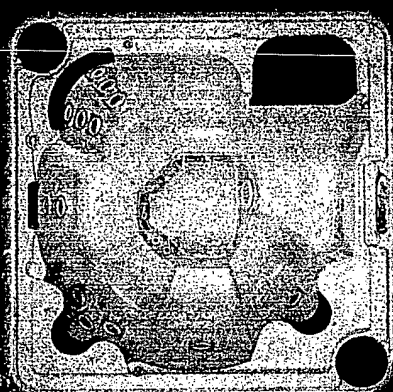
Master Blaster: 2

Stereo System

2 marine grade speakers

Sony CD / stereo radio

Manual pop-up system for speakers



LSS 750

Dimensions: 84" x 84" x 36"

Weight: 700 lbs. dry

Gallons: 360

Pumps: 4

#Jets: 32

Seating Capacity: 5-6 Adults

Secondary Remote: 2

Master Blaster: 2

Stereo System

2 marine grade speakers

Sony CD / stereo radio

Manual pop-up system for speakers



MASTER SPAS

6927 Lincoln Parkway
Fort Wayne, IN 46804

219.436.9100

www.masterspas.com

Warning: Elderly persons, infants and anyone subject to heart disease, diabetes, high or low blood pressure, strokes, epilepsy or similar afflictions should not enter a spa alone and without consulting a physician. Unsupervised use by children should be prohibited.

\$2,950

STS 2001

INVOICE

10765

QUAD COLOUR GRAPHICS

(219) 745-4938
3233 S. LAFAYETTE
FORT WAYNE, IN 46806

TO:

MASTER SPAS
6927 LINCOLN PARKWAY
FT. WAYNE, IN 46807

SALESPERSON 54519	DATE OF INVOICE 11/07/00
SHIP TO	

ACCOUNT NO.	DATE SHIPPED	SHIPPED VIA	CO. P.P.	F.O.B. POINT	TERMS	YOUR ORDER NUMBER	
	12/07/00				N/30		
QUANTITY	DESCRIPTION					UNIT PRICE	AMOUNT
	TRI-FOLD BROCHURE QTY 30000						7,098.00
	FILM & PROOFS						245.00
	ADD'L CHARGE FOR SKINK WRAP						198.00
							0.00
						TOTAL	7,541.00

DATE 12/7/00

A/C # 7930

AMT. 7541.00

APPROVED FOR PAYMENT

615

Thank You

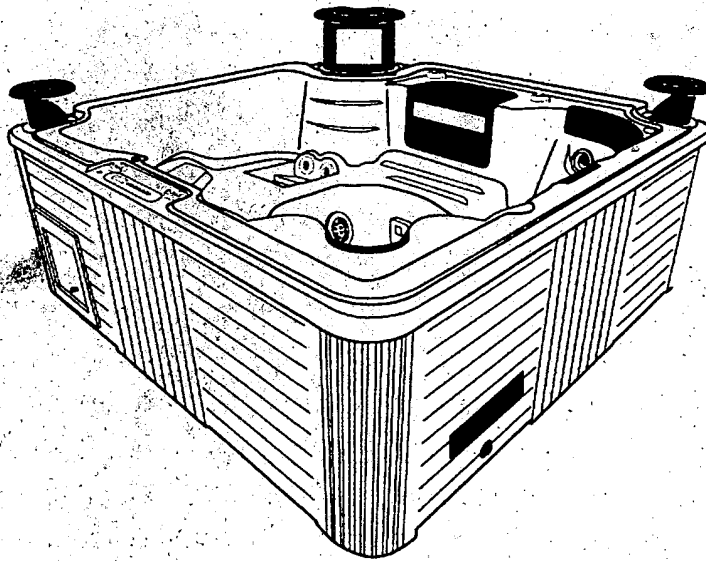
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7930	7541.00
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OK

Thank You

MASTER SPAS

STS/LSS TECHNICAL TRAINING



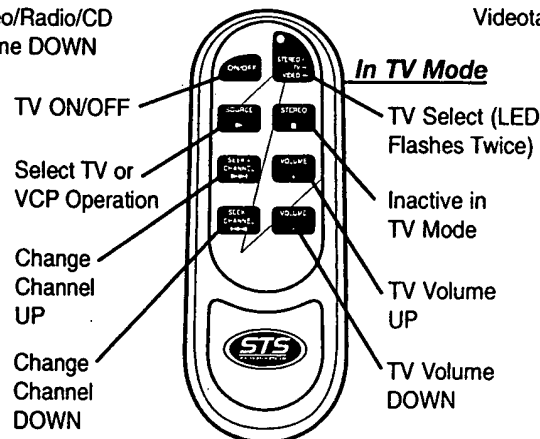
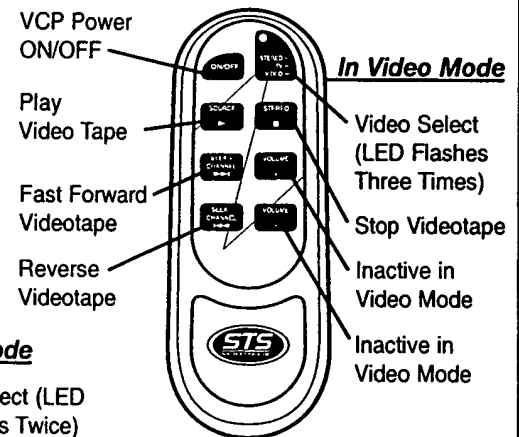
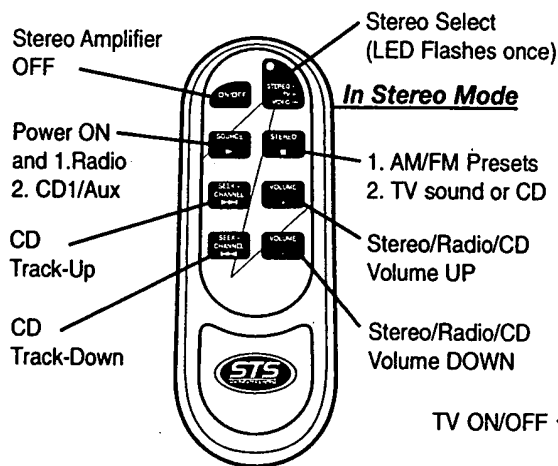
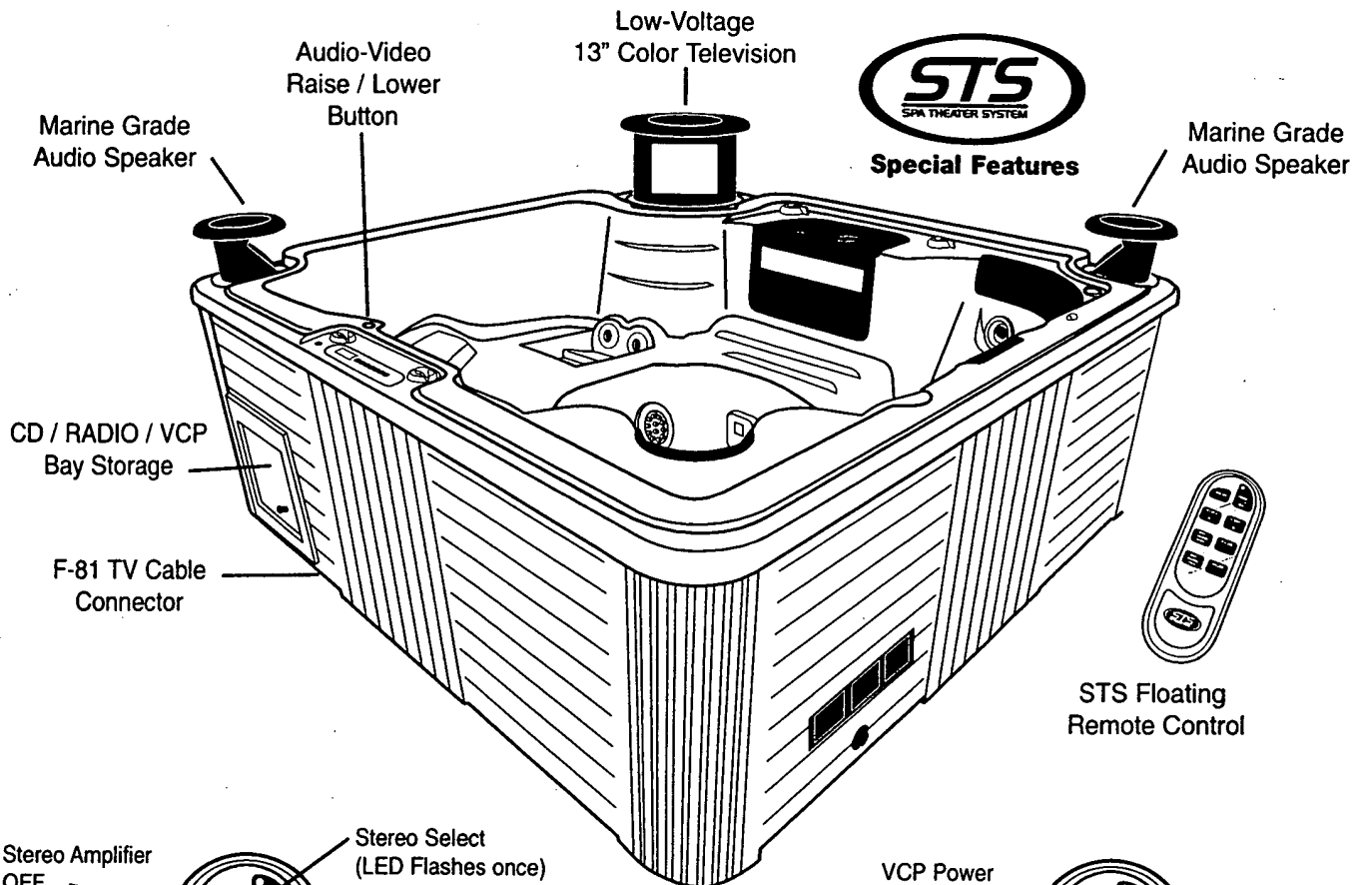
STS/LSS TECHNICAL TRAINING

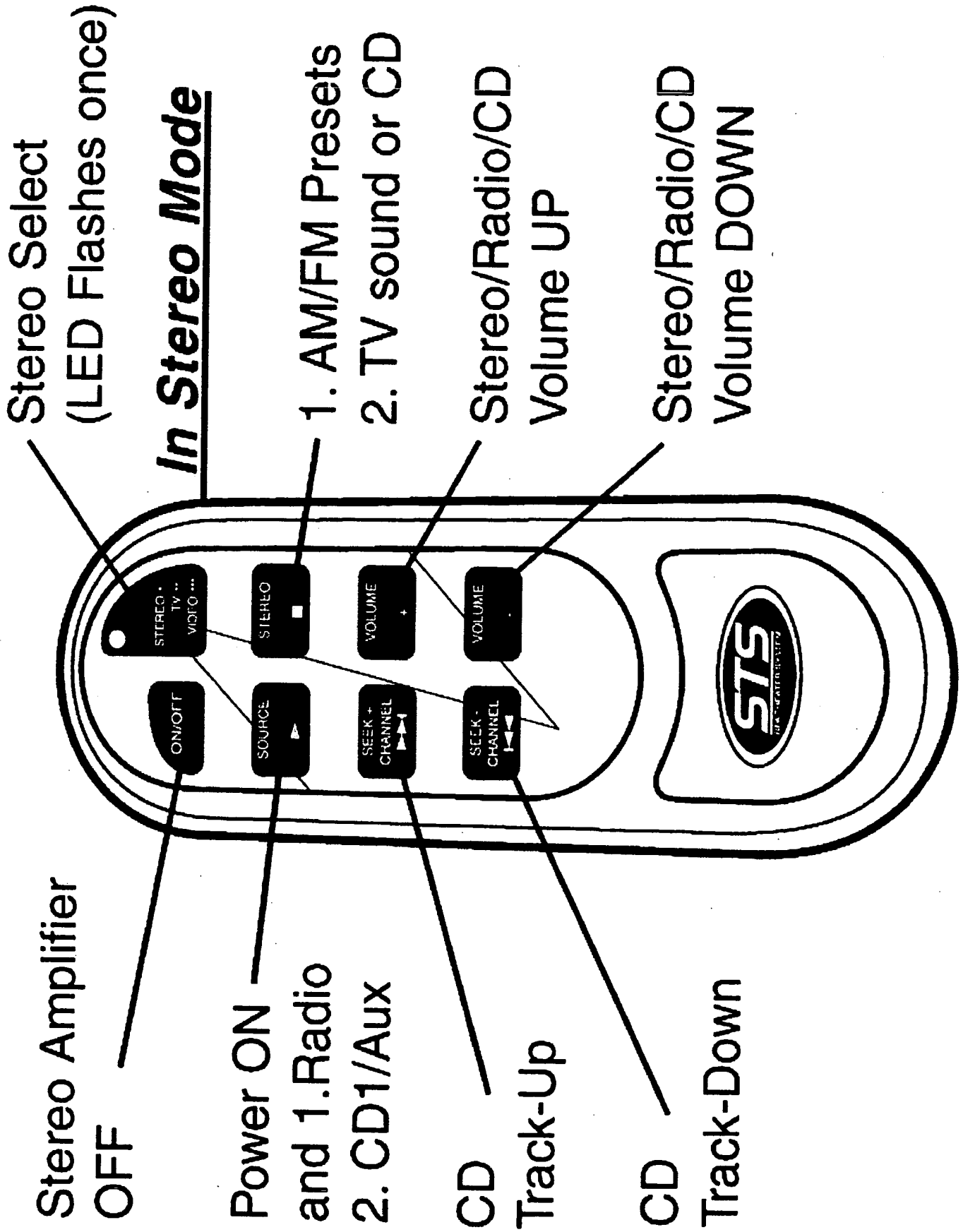
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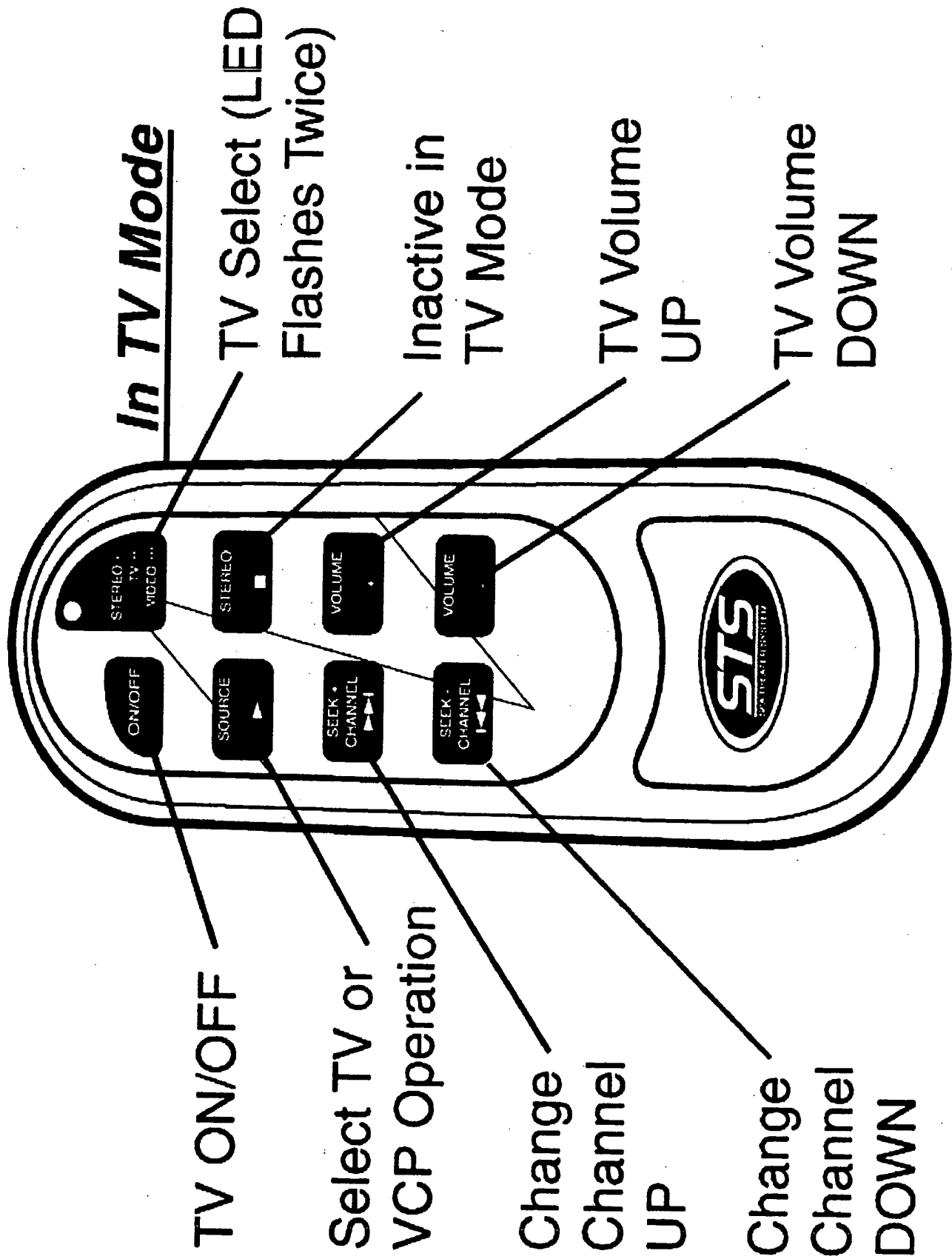
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Video Mode Remote.....	4
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Speaker Lift Assembly	8
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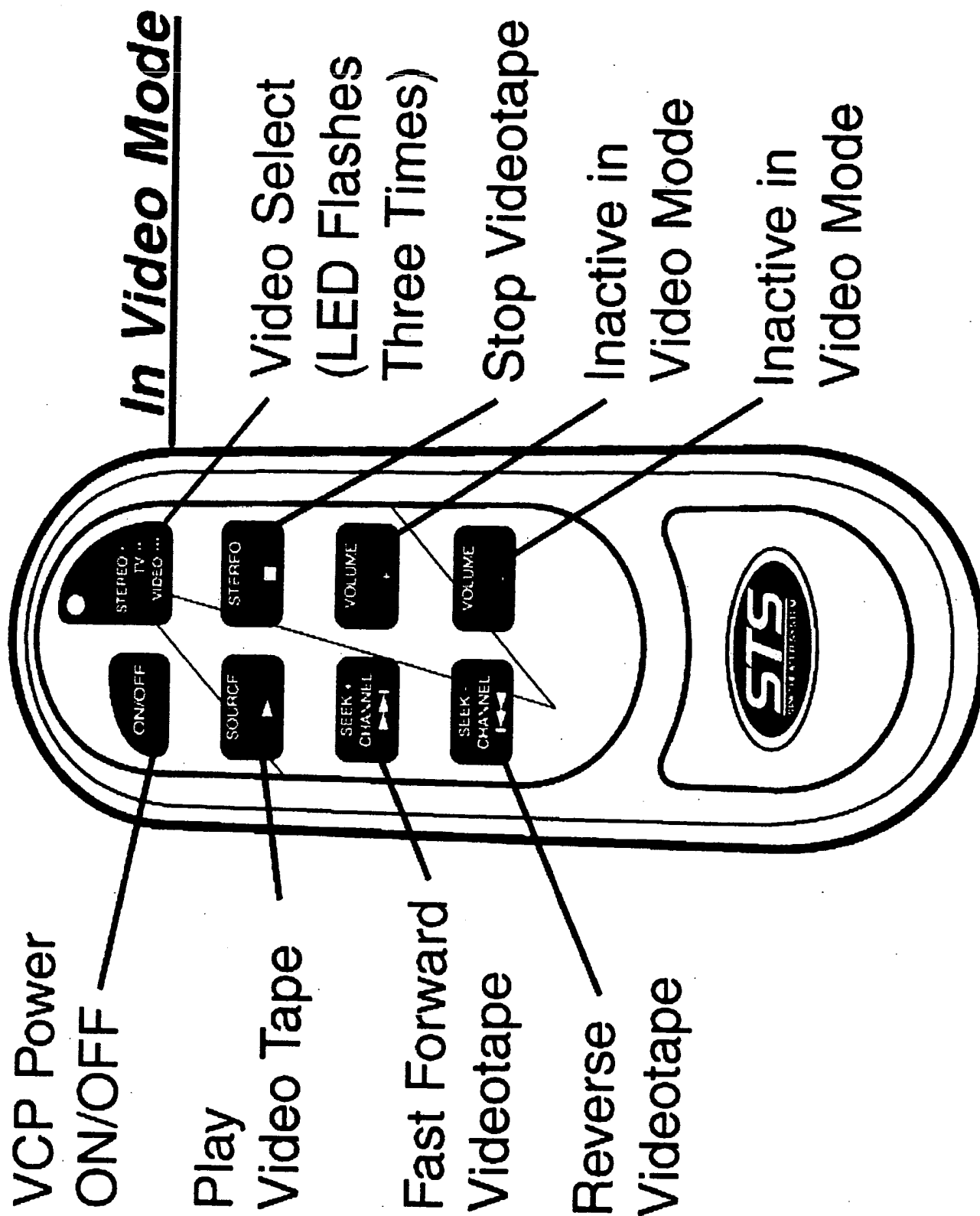


MASTER SPAS® QUICK REFERENCE CARD

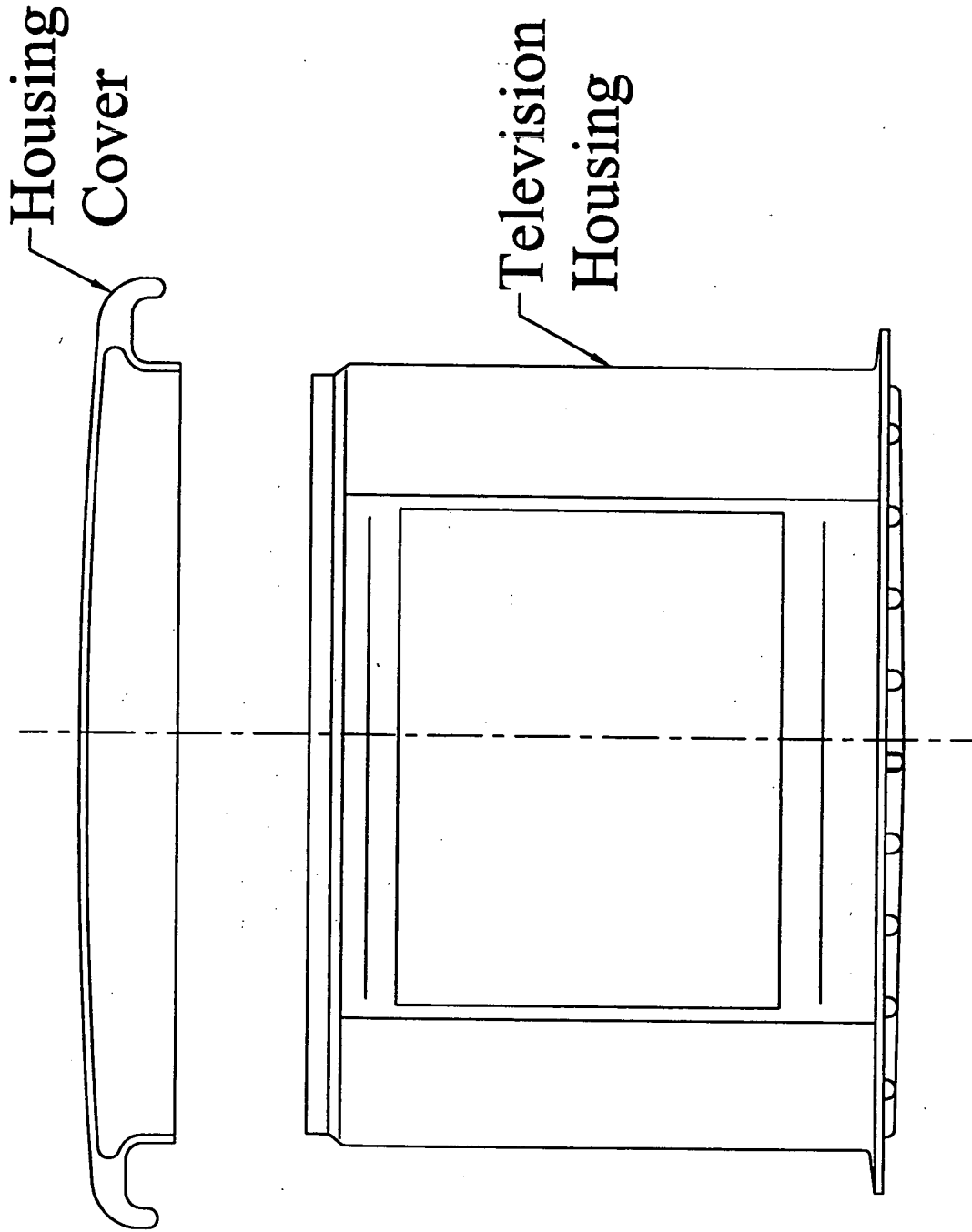








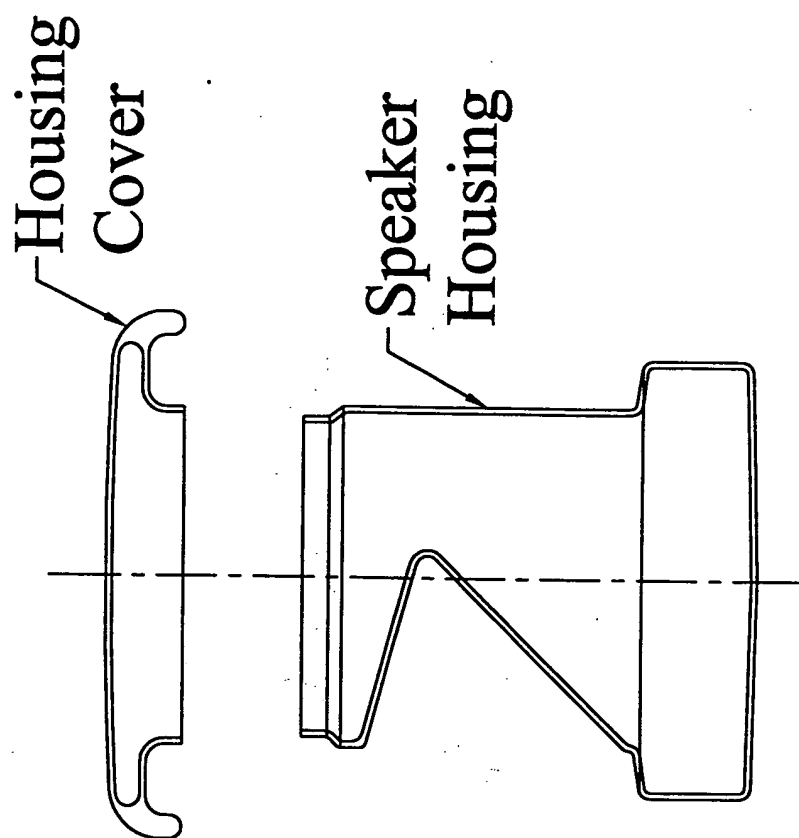
Television Housing



CONFIDENTIAL

This drawing is intended for the use of Master Spas Service Personnel. DO NOT DUPLICATE OR DISTRIBUTE.

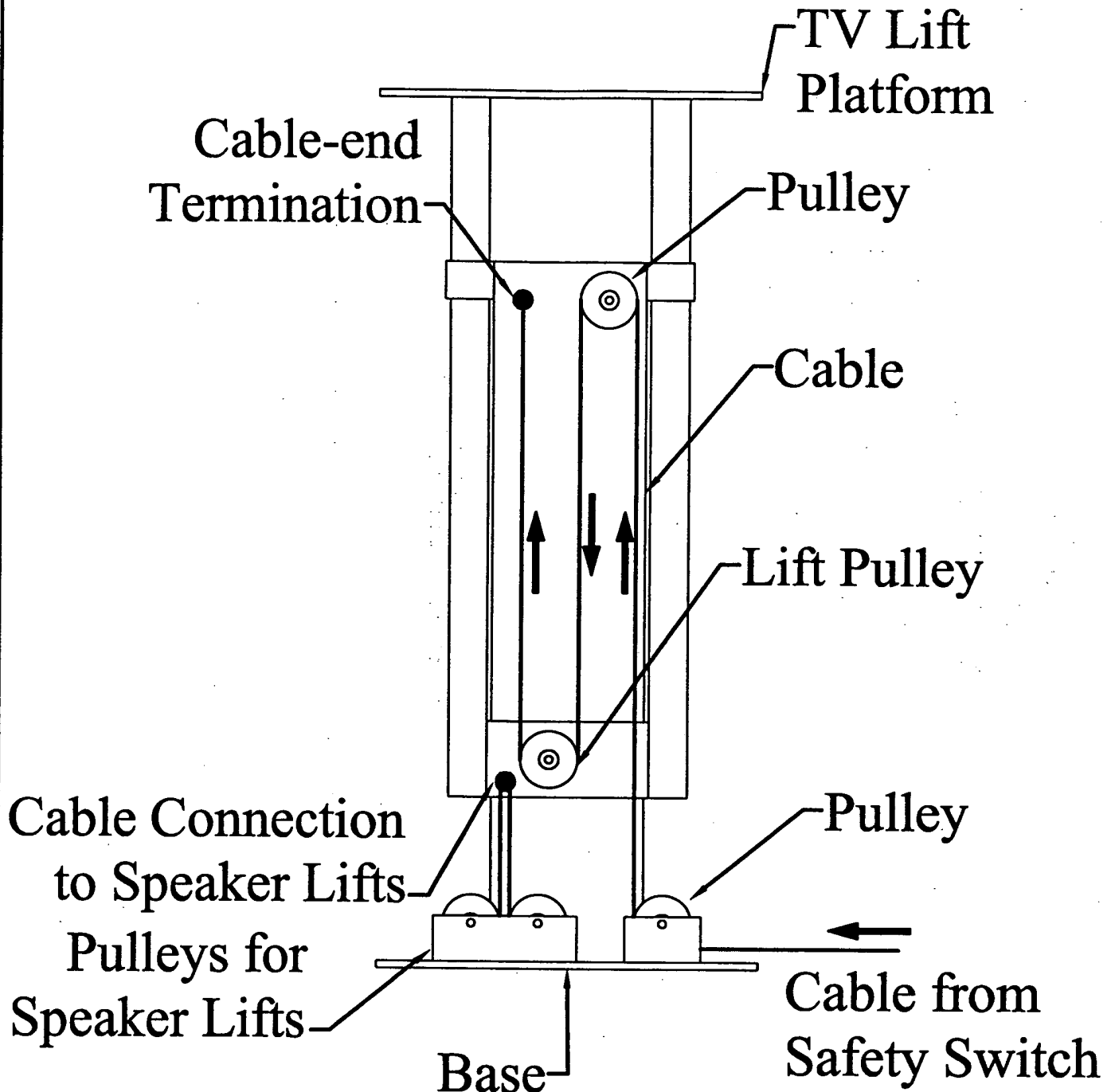
Speaker Housing



CONFIDENTIAL

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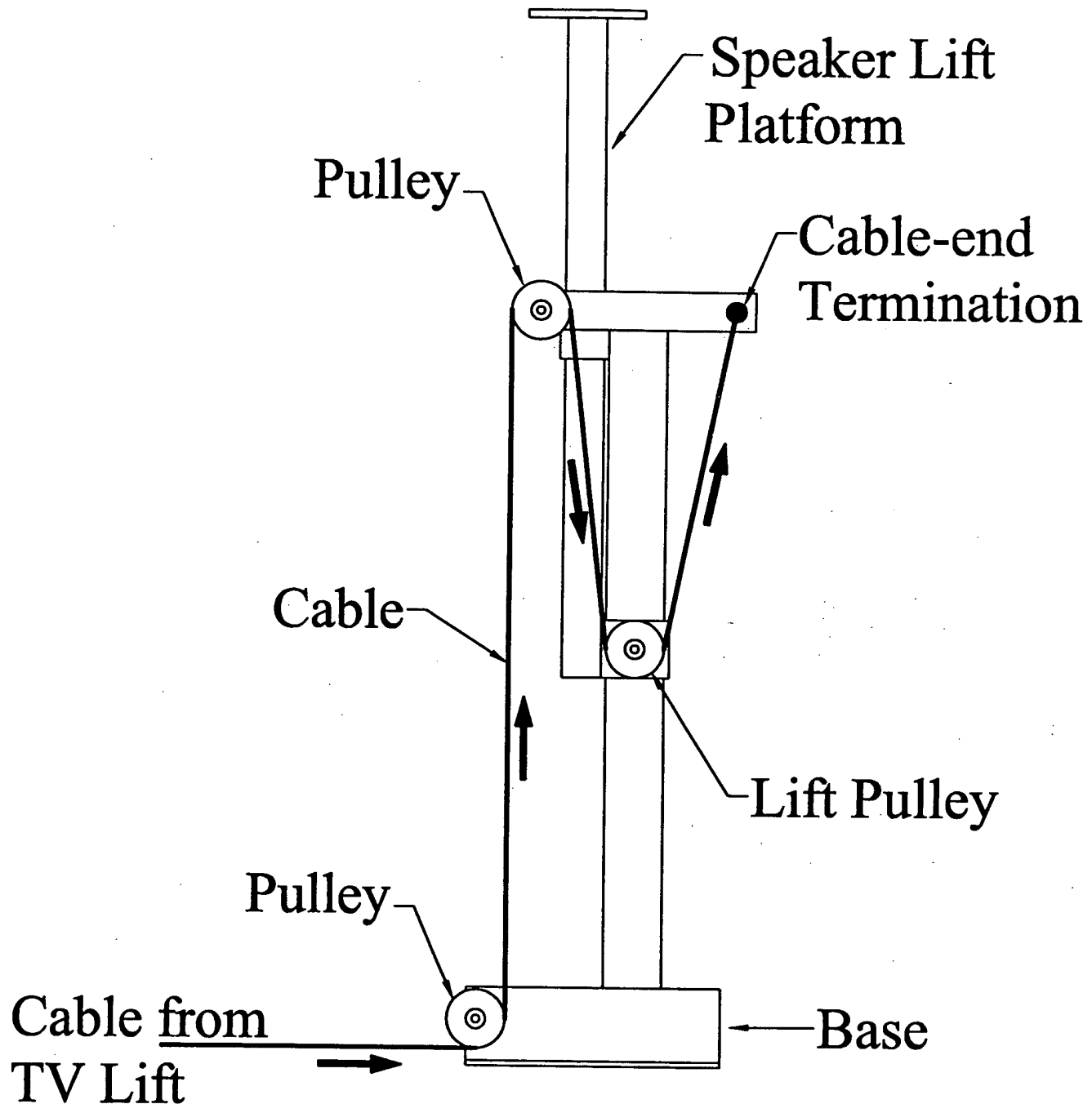
Television Lift Assembly



CONFIDENTIAL

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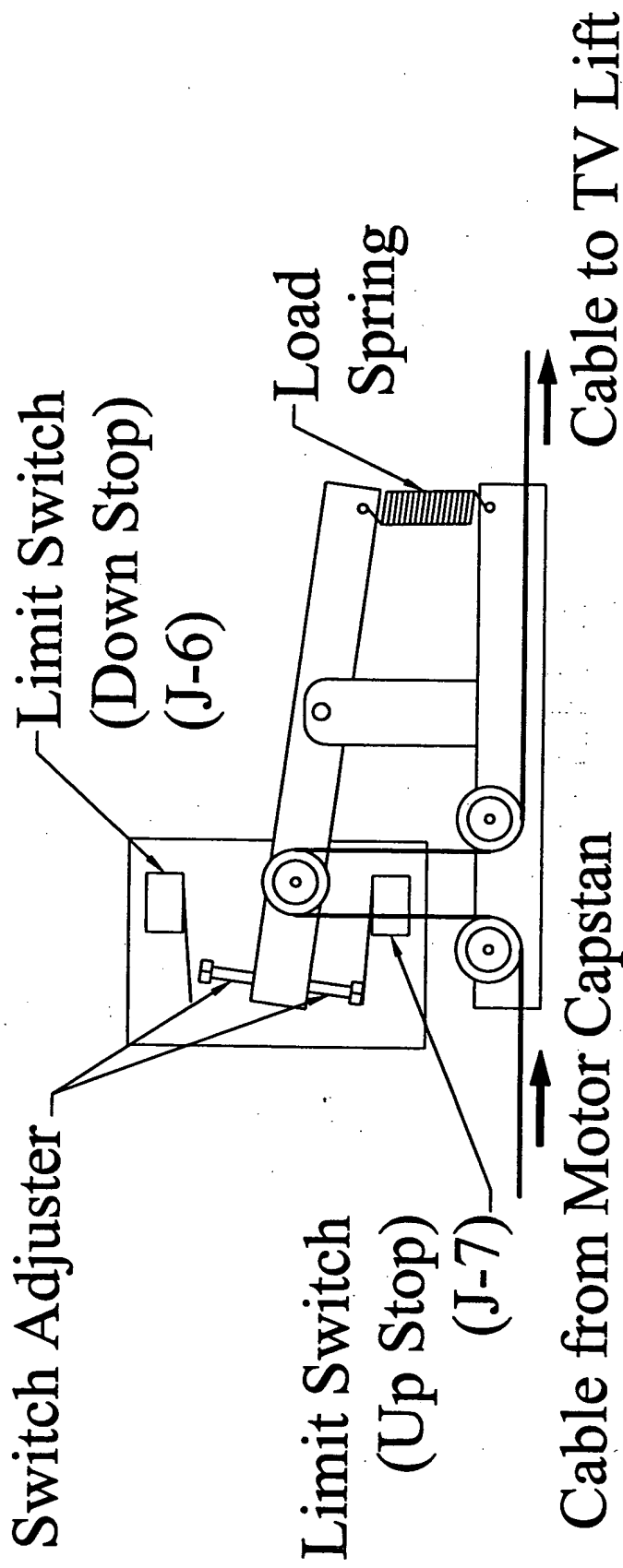
Speaker Lift Assembly



CONFIDENTIAL

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Safety Switch Assembly



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STS Lift System Assembly

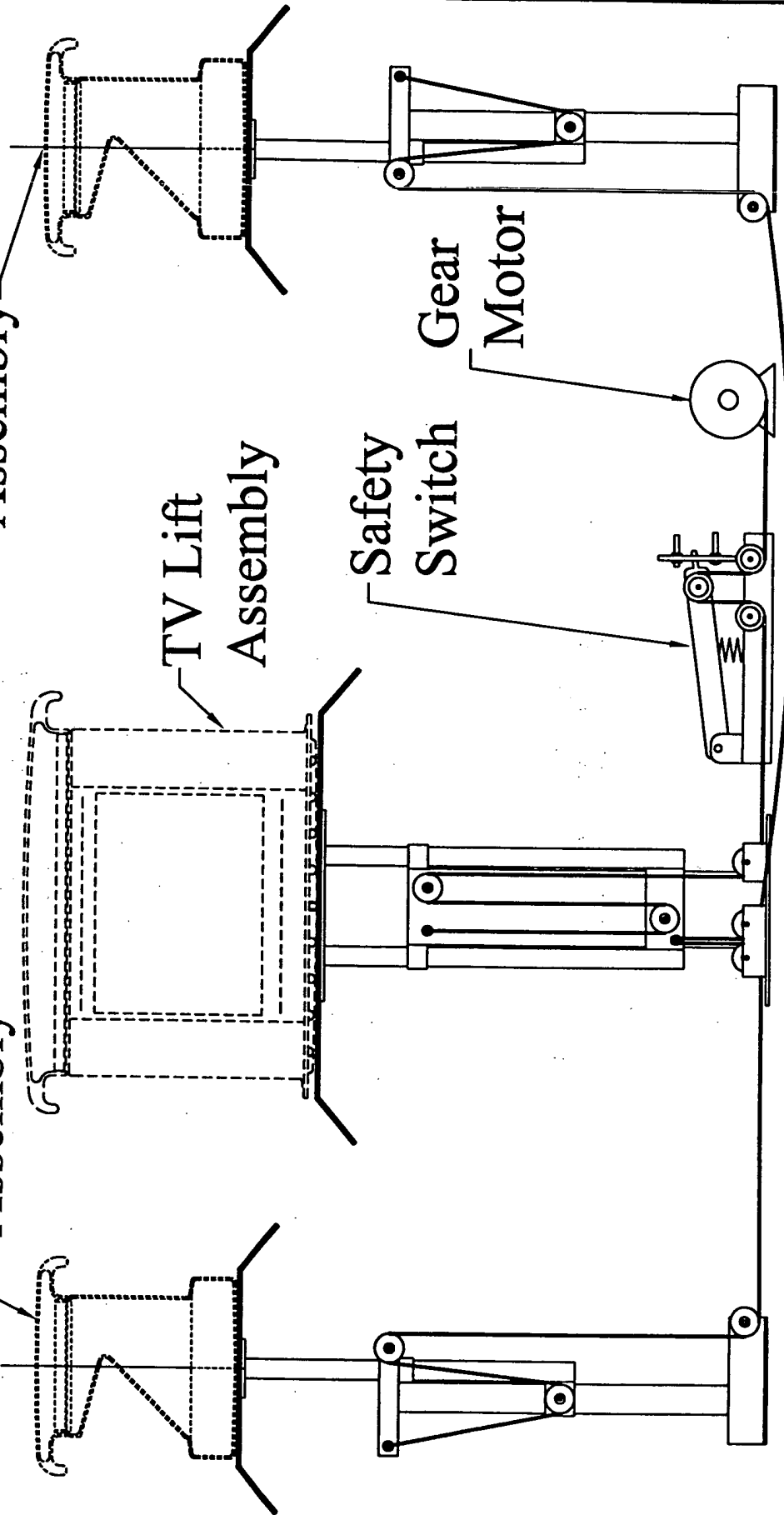
Speaker Lift
Assembly

Speaker Lift
Assembly

TV Lift
Assembly

Safety
Switch

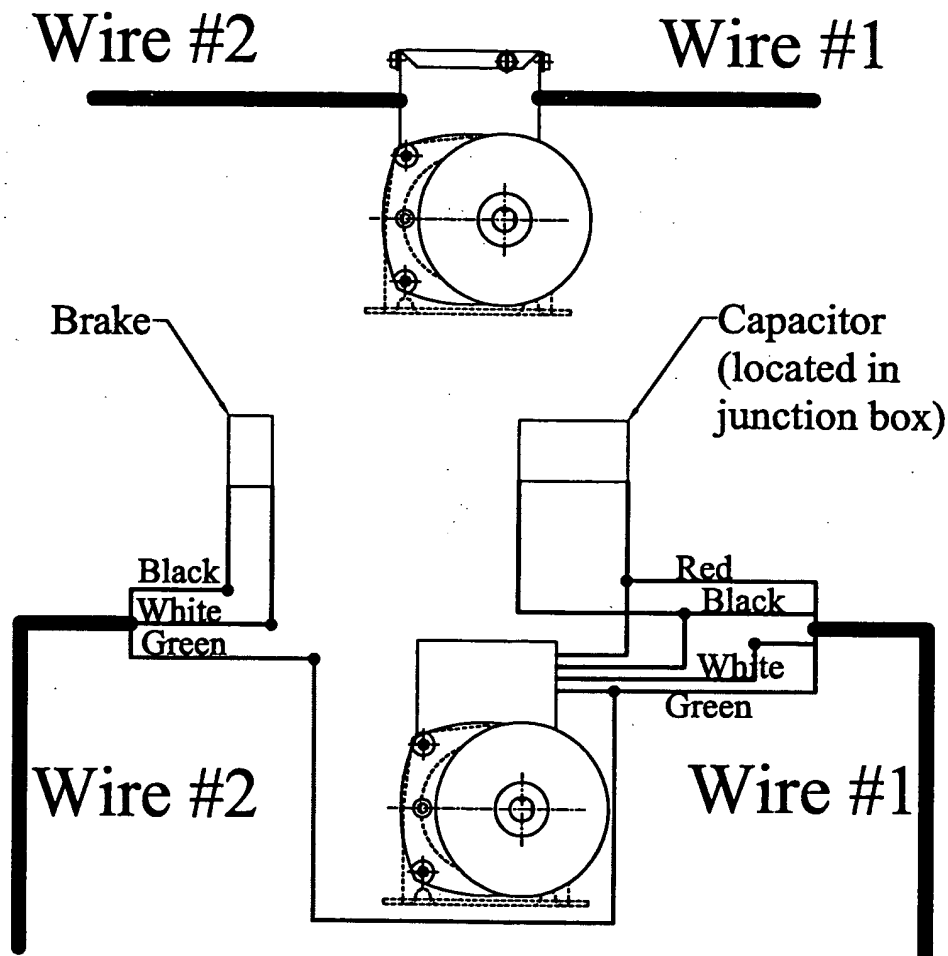
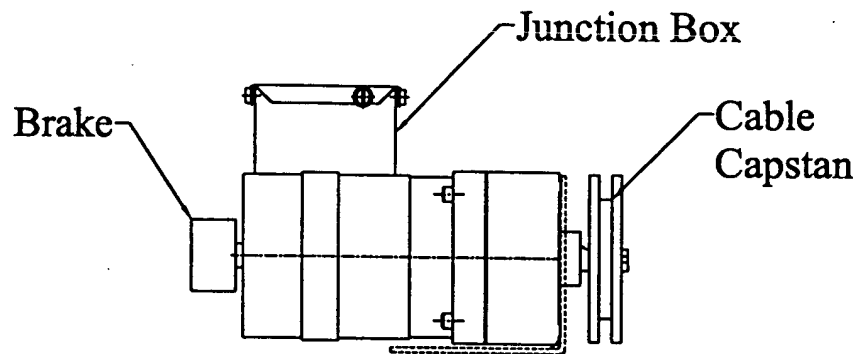
Gear
Motor



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Personell. DO NOT DUPLICATE OR DISTRIBUTE.

Gear Motor Assembly



CONFIDENTIAL

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STS/LSS PARTS LIST

PART #	DESCRIPTION	DEALER COST
X31005	STS Floating Remote	\$ 85.00
X55005	Speaker Enclosure W/Lid	\$ 46.20
X55010	TV Enclosure W/Lid	\$ 118.80
X55015	Stereo Enclosure	\$ 45.00
X55020	Stereo Enclosure Door Clear	\$ 37.50
X55100	ALTO 5" Marine Speaker Set	\$ 80.00
X55101	TV/Stereo Harness STS	\$ 40.00
X55101-1	STEREO Harness LSS	\$ 25.00
X55102	12" TV Coax Cable STS	\$ 8.25
X55103	SONY AUX – TV/Stereo Switch	\$ 104.00
X55105	TV 13" 12 Volt	\$ 228.80
X55107	Stereo Push Button Lock w/Finger	\$ 14.04
X55110	Stereo Sony 12 Volt STS	\$ 206.40
X55111	Stereo Sony 12 Volt LSS	\$ 193.60
X55112	Sony Remote – LSS	\$ 70.00
X55113	Sony Remote Cable 6	\$ 3.30
X55114	Y-Splice	\$ 3.30
X55115	VCP Sony 12 Volt	\$ 192.00
X55116	Sony VCP Bracket	\$ 2.25
X55130	DC Power Supply STS	\$ 98.75
X55135	#8 Screw ¾" Rnd Black STS-TV Scrn	\$.09
X55145	Gear Motor 120V	\$ 231.14
X55150	1 ½ Aluminum Speaker Base - STS	\$ 74.50
X55150-1	1 ½ Aluminum Speaker Base - LSS	\$ 74.50
X55155	4" Aluminum, TV Base	\$ 141.82
X55160	TV Screen Anti-Fog VISA Guard	\$ 44.25
X55001	Micro Switch	\$ 12.00
X55000	Cable Assembly	\$ 40.00